UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

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MTGLQ INVESTORS, L.P.,)
Plaintiff,) Civil Action No.
) 19-11601-FDS
v.	
TYRONE MOWATT and))
UNITED STATES OF AMERICA,	
Defendants.	,))

DEFAULT JUDGMENT ORDER

SAYLOR, C.J.

This is an interpleader action concerning the distribution of surplus funds from a mortgage foreclosure sale. On January 9, 2020, the Court granted the motion of the United States for summary judgment that the entirety of the surplus funds should be paid to the United States. On that same day, the Court ordered plaintiff MTGLQ Investors, L.P. to transfer the surplus funds to the United States. Defendant Tyrone Mowatt was the property owner and mortgagor. The only remaining issue is whether Mowatt has any right, title, claim, or other interest in the surplus funds. Mowatt has failed to plead or otherwise defend in this action and a default has been entered against him.

The application of defendant United States of America and a declaration of its trial attorney demonstrate that (1) Mowatt owes the United States \$139,629.96 for income taxes, penalties, and interest for the years 2004, 2005, 2008, 2012, 2014, and 2015; (2) a lien arose as of the date of the assessment of those taxes and attached to all property and rights to property of Mowatt, including his residence and the proceeds from its sale; (3) Mowatt's income tax

liabilities exceed the amount of surplus proceeds from the foreclosure sale of his residence that

remained after the proceeds first were used to pay the senior lien claim against the residence of

Plaintiff MGTLQ Investors, LP; (4) Mowatt has no right, title, claim, lien or other interest in the

proceeds from the sale of his residence; (5) the complaint and the motion for summary judgment

by the United States were served on Mowatt and he did not respond to them or otherwise appear

and defend this action; and (6) Mowatt is not a minor, incompetent, or a member of the military.

No opposition has been filed.

Accordingly, and for the foregoing reasons, it is hereby ORDERED, ADJUDGED AND

DECREED that Defendant Tyrone Mowatt has no right, title, claim, lien or other interest in the

proceeds from the sale of his residence. Because that determination resolves all remaining issues

in the case, the clerk is directed to enter judgment in accordance with this order.

So Ordered.

/s/ F. Dennis Saylor IV

F. Dennis Saylor IV

Chief Judge, United States District Court

Dated: January 17, 2020

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